

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/09/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2011-12

135 - 896

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	115	49	164	0	164
10	ATTENDING PUPILS (OCTOBER 2010)	131	58	189	0	189
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	123.0	53.5	176.5 (100%)	0.0 (0%)	176.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	7.2 (17:1)	3.3 (16:1)	0.0 (15:1)	=	10.5	/	13.3	=	.79 X	644,982	=	509,536	0
B.	GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6	/	0.0	=	.60 X	0	=	19,147	0
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	9,573	0
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	12,301	0
E.	EDUCATION TECHS	1.2 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.7	/	3.0	=	.57 X	52,535	=	29,945	0
F.	LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3	/	0.0	=	.30 X	0	=	4,247	0
G.	CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9	/	1.0	=	.90 X	31,780	=	28,602	0
H.	SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6	/	1.0	=	.60 X	71,898	=	43,139	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		6,531	0
B.	Supplies and Equipment	342	473		60,363	0
C.	Professional Development	58	58		10,237	0
D.	Instructional Leadership Support	24	24		4,236	0
E.	Co- and Extra-Curricular Student	34	113		6,001	0
F.	System Administration/Support	218	218		38,477	0
G.	Operations & Maintenance	1,002	1,191		176,853	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	104,606	0
B.	Education & Library Technicians	36.00%	12,309	0
C.	Clerical	29.00%	8,295	0
D.	School Administrators	14.00%	6,039	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-127,083	0
16	Adjustment for Title I Revenues	-62,770	0

17	TOTALS	900,583	0
18	E.P.S. RATES	5,102	6,643

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/09/12

PAGE 2

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2011-12

135 - 896

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          157.0          58.0          215.0
      OCTOBER 2008         175.0          73.0          248.0
      APRIL 2009           176.0          72.0          248.0
      OCTOBER 2009         177.0          70.0          247.0
      APRIL 2010           153.0          74.0          227.0
      OCTOBER 2010         177.0          81.0          258.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                165.0 +      4.16 X          5,102.00      =      863,054.32
      9-12 PUPILS                77.5 +      0.00 X          6,643.00      =      514,832.50
      ADULT EDUC. COURSES AT .1      0.5          X          6,643.00      =      3,321.50
      K-8 EQUIV. INSTR. PUPILS      0.125        X          5,102.00      =      637.75
      9-12 EQUIV. INSTR. PUPILS      0.500        X          6,643.00      =      3,321.50

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6102      100.7 X .15 X          5,102.00      =      77,065.71
      9-12 DISADVANTAGED @ .6102      47.3 X .15 X          6,643.00      =      47,132.09
      K-8 LIMITED ENGLISH PROF.        0.0 X .700 X          5,102.00      =      0.00
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X          6,643.00      =      0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          165.0          X          43.00      =      7,095.00
      9-12 STUDENT ASSESSMENT          77.5          X          43.00      =      3,332.50
      K-8 TECHNOLOGY RESOURCES        165.0          X          97.00      =      16,005.00
      9-12 TECHNOLOGY RESOURCES        77.5          X          293.00     =      22,707.50
      K-2 PUPILS                      63.0 X .10 X          5,102.00     =      32,142.60

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      0.00

OPERATING ALLOCATION                                1,590,647.97
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 1,542,928.53

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,542,928.53

```

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 02/09/12

PAGE 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2011-12

135 - 896

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	9,679.62	X	101.60%	=	9,834.49
32	SPECIAL EDUCATION - EPS ALLOCATION					241,045.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	9,677.49	X	101.60%	=	9,832.33
35	TRANSPORTATION - EPS ALLOCATION					93,802.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					354,514.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,897,443.30

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - EAST MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - EAST MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - EAST MACHIAS				31,603.89
47	TOTAL DEBT SERVICE ALLOCATION				31,603.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,929,047.19

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/09/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2011-12

135 - 896

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
<hr/>									
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		+	DEBT ALLOCATION	=	TOWN ALLOCATION	
EAST MACHIAS	242.5	100.00%	1,929,047.19			0.00		1,929,047.19	
TOTAL	242.5							1,929,047.19	
<hr/>									
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EAST MACHIAS			95,500,000	7.470	713,385.00		1,929,047.19	713,385.00	100.00% 7.47M
TOTAL			95,500,000		713,385.00		1,929,047.19	713,385.00	100.00% 7.47M
<hr/>									
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
<hr/>									
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,929,047.19	713,385.00	1,215,662.19
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,929,047.19	713,385.00	1,215,662.19
51	PLUS AUDIT ADJUSTMENTS								24,674.44
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								10.70
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								1,240,347.33
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 36.98% STATE SHARE % = 63.02%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 35.70% STATE SHARE % = 64.30%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						1,976,766.63		